IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 5TH SEPTEMBER 2007 / 14TH BHADRA 1929

WP(C).No. 26459 of 2007(Y)

PETITIONER:

M/S. LEKSHMI, TRADERS,ARYASALA,
THIRUVANANTHAPURAM-36,REPRESENTED BY ITS
PARTNER P. ARUNACHALAM PILLAI.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER-1 (AA)
COMMERICIAL TAXES,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERICIAL TAXES,
THIRUVANANTHAPURAM.

3. THE DEPUTY COMMISSIONER
(AUDIT ASSESSMENT),
COMMERICIAL TAXES,
THIRUVANANTHAPURAM.

BY G.P. SRI. SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 26459 OF 2007

Dated this the 5th day of September, 2007

JUDGMENT

Petitioner is challenging Ext.P9 order whereunder the appellate authority has granted conditional stay on payment of 50% of the disputed demand. On going through the findings in the impugned order, I find that the Department has established that petitioner has carried on business probably without physically handling the goods and in any case I do not want to enter a finding in an appeal pending before the statutory authority without which stay order cannot be modified. In the circumstances, W.P. is dismissed.

(C.N.RAMACHANDRAN NAIR)
Judge